

IN THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA	)	
	)	CRIMINAL NO. 3:14-8
v.	)	
	)	JUDGE KIM R. GIBSON
MICHAEL HERMAN	)	
	)	
Defendant.	)	

TENTATIVE FINDINGS AND RULINGS

AND NOW, on this 28<sup>th</sup> day of November 2014, the United States Probation Office having conducted a presentence investigation and submitted a Presentence Investigation Report (PSR), and both the United States and the Defendant having filed their position papers with respect to sentencing factors, the Court tentatively finds and rules as follows:

1. On April 30, 2014, Defendant pled guilty to Counts 1 and 2 of the Information at Criminal Number 3:14-8. Counts 1 and 2 charge Defendant with filing a false U.S. individual income tax return, in violation of 26 U.S.C. § 7206(1).
2. On August 11, 2014, the United States Probation Office filed a draft PSR.
3. On September 9, 2014, the United States Probation Office filed the final PSR. (ECF No. 15).
4. On October 1, 2014, Defendant filed his position with respect to sentencing factors, stating that he objected to paragraphs 14 and 56 of the PSR. (ECF No. 17).
5. On October 2, 2014, the Government filed its position with respect to sentencing factors, indicating that it objected to paragraph 56 of the PSR. (ECF No. 18).
6. On October 8, 2014, the United States Probation Office filed an addendum to the PSR, responding to the Defendant and Government's objections to the PSR. (ECF No. 19).
7. Defendant filed a sentencing memorandum on November 21, 2014. (ECF No. 22).

8. The Court tentatively adopts the PSR in its entirety. Departures and variances will be considered at the time of sentencing.

BY THE COURT:

A handwritten signature in black ink, appearing to read "Kim R. Gibson". The signature is written in a cursive, flowing style with a large initial "K" and "G".

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KIM R. GIBSON  
UNITED STATES DISTRICT JUDGE